

for such Receiver or Collector, and he is hereby directed and required forthwith to proceed to the Recovery thereof, by such Ways and Means as he legally may or ought to proceed by for Recovery of his Lordship's Quit-Rents; and further it shall and may be lawful for the said Receiver or Collector to seize any Goods or Chattels of such Defaulter or Defaulters wherever found, within his County, and the same to dispose of as in Case of Distresses.

In Case of Default, to be recovered by legal Distraint.

LXXV. AND be it further Enacted by the Authority aforesaid, That when any Person or Persons shall hold Lands in an Estate of Freehold at the least, in any other County, than where he, she, or they, shall reside, the Receiver or Collector of the Land-Tax aforesaid of the County where such Lands lie, shall, in Case no Goods or Chattels of such Person or Persons are to be found within such County, sufficient to answer the Taxes aforesaid, and he is, in every such Case, hereby directed and required to transmit to the Receiver or Collector of the Land-Tax of the County where such Person or Persons shall reside, a Minute in Writing, containing the Name or Names of the Person or Persons, and of the Land, the Quantity of Acres, and the Sum Total of the Tax thereon arising, the Receiver or Collector transmitting such Particulars, there-to signing his Name, and expressing the County whereof he is Receiver or Collector; and every Receiver or Collector, to whom the Particulars before-mentioned shall be, as aforesaid, transmitted, shall, and he is hereby obliged and required forthwith to receive or levy the same, in the Manner by the last preceding Clause directed, having first demanded the said Tax. And whereas it is highly just and reasonable that wherever any Tenant's Goods or Chattels shall be distrained for the Land-Tax, by Virtue of this Act imposed, such Tenant should be empowered to indemnify himself against such Tax: Be it Enacted, by the Authority aforesaid, That whatever Sum or Sums of Money any Tenant shall pay by Way of Land-Tax, by Virtue of this Act, such Tenant shall and may, and he is hereby authorized and empowered to retain in his own Hands such Sum or Sums of Money, and the Costs and Charges which may arise on any Distress for the same, or the Value thereof, out of such Money or other Effects as he, she, or they, is or are by Lease or other Contract obliged to pay for the Use and Occupation of such Lands; any Thing in such Lease or other Contract, or herein before contained, to the contrary thereof, in any wise, notwithstanding.

In Case the Owners of Lands live in other Counties.

LXXVI. AND be it further Enacted, by the Authority aforesaid, That each Receiver or Collector of the Land-Tax aforesaid, shall, and he is hereby obliged, on or before the Twenty-fifth Day of June, and the Twenty-fifth Day of December, in every Year, to render to the Rent-Roll-Keeper of the respective Shore, an Account of his Collection of the said Land-Tax for the preceding half Year, in such Manner, Method, and Form, as he shall be, by Writing, under the Hand of the said Rent-Roll-Keeper, directed; and if the said Rent-Roll-Keeper shall not, within Two Months after the End of this Session of Assembly, deliver to the said Receiver or Collector, and in Case of any future Appointment of a new Receiver or Collector, within one Month after he shall proceed to the Execution of his Office, deliver to such Receiver or Collector such Directions as aforesaid, then, and in such Cases, the said Receiver or Collector shall render his said Account, by the respective Times aforesaid, in the best Method and Form he is capable of, giving the most clear and satisfactory Reasons for the Non-payment of such Part of the said Taxes, as he may crave to be allowed for, that the Nature and Circumstances of the Thing will admit of, and the said Rent-Roll-Keeper, upon any such Accounts as aforesaid, being laid before him, shall, and he is hereby obliged, immediately (with the said Receiver or Collector) to proceed to examine, adjust, and settle the same, allowing him as a Salary at the Rate of Ten Pounds per Cent. on the Sum for which he is made answerable on final Settlement of such Account, and thereupon two fair Accounts shall be mutually signed, by the said Rent-Roll-Keeper, and Collector, or Receiver, one whereof shall remain in the Hands of the said Rent-Roll-Keeper, and the other shall be by him, within ten Days after such final Settlement, transmitted to the Commissioners or Trustees aforesaid, and a Copy of such Account, signed by the said Rent-Roll-Keeper, shall be delivered to the said Receiver or Collector, provided he will draw off the same, and the said Receiver or Collector is hereby required and obliged, within Thirty Days after the final Settlement of his Account as aforesaid, to pay to the Commissioners or Trustees aforesaid, the Ballance due thereon.

Receivers of the Land-Tax to account in June and December, with the Rent-Roll-Keeper.

LXXVII. AND be it further Enacted, That the said Commissioners or Trustees shall, out of the Monies arising by the said Land-Tax, pay unto the said Rent-Roll-Keepers respectively, or their Order or Orders, as a Salary for their Care and Trouble in examining, adjusting, and transmitting the said Accounts, at the Rate of Two Pounds Ten Shillings per Cent. on the Amount of the nett Ballances thereof due to the Province; and in Case the said Rent-Roll-Keeper, and Receiver or Collector, should disagree about the Settlement of any of the said Accounts, then an Account stated by the said Rent-Roll-Keeper, in such Manner as in his Judgment the said Receiver or Collector ought to be answerable, shall, by him be transmitted to the said Commissioners or Trustees, within ten Days after such Disagreement; and the said Receiver or Collector shall, within twenty Days thereafter, pay to the said Commissioners or Trustees, who are hereby obliged to settle the same, such Ballance as to them shall appear just, allowing a Salary of Ten Pounds per Cent. as aforesaid, and the said Rent-Roll-Keeper shall be paid his Salary aforesaid thereon, as aforesaid.

Salary to the Rent-Roll-Keepers.

LXXVIII. AND be it further Enacted, That the said Receivers or Collectors shall, and they are hereby obliged to deliver to the said Rent-Roll-Keepers respectively, with each and every of their Accounts aforesaid, a clear and distinct Account of all Lands, with their Names and Quantities, held by Papists, or reputed Papists, and by whom, within each respective County; which Accounts shall by the said Rent-Roll-Keepers respectively be transmitted to the Commissioners or Trustees aforesaid, with the Accounts aforesaid.

Particular Lists to be made of Papists Lands.

LXXIX. AND be it further Enacted, That in Case any Receiver or Collector of the Land-Tax aforesaid, shall not pay the Ballance due on any of his Accounts, within the Times aforesaid, after Settlement as aforesaid, the said Commissioners or Trustees are hereby strictly enjoined and required immediately to put such Receiver or Collector's Bond in Suit for the same. And if any Rent-Roll-Keeper shall refuse or delay, upon any Receiver or Collector his rendering to or laying before him such Accounts, as aforesaid, to proceed with him on the Settlement thereof, as aforesaid, or when finally settled, or in Case of Disagreement in the Settlement, shall neglect to transmit such Accounts as aforesaid, by the Time before for that Purpose directed,

Receivers not paying, their Bonds to be put in Suit.